(2)

90-452

Supreme Court, U.S.
FILED
AUG 28 1990
JOSEPH F. SPANIOL, JR.
CLERK

NO._____

_____

_____

_____

IN THE
SUPREME COURT OF THE UNITED STATES

October Term, 1990

_____

EMMA M. L. CONTI, Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE, et al.,
Respondents
U.S. TAX COURT No. 21375-85

_____

SUPPLEMENTAL APPENDIX TO PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

_____

EMMA M.L. CONTI, Pro Se

107 East Moreland Avenue
Philadelphia, Pa. 19118
(215) 247-4235

Counsel for Petitioner-
Pro Se

SUPPLEMENTAL APPENDIX

SA

TABLE OF CONTENTS

U.S.Tax Court Order- 3/9/87....SA-A1-2

U.S. Tax Court Order-4/10/89...SA-B1-2

Motion for Change-5/22/89.....SA-C1-8

Order of Dismissal-6/1/89.....SA-D1-3

Reply and Objection-6/12/89...SA-E1-6

Petitioners-Caption page
U.S. Court of Appeals.....SA-F1-2

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

ESTATE OF MARION J. CONTI, DECEASED,
ELMER J. CONTI AND
EMMA M.L. CONTI, Executors,
.....
Petitioner,

V.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 21375-85

O R D E R

This case was called from the calendar for the Trial Session at Philadelphia, on March 9,1987, pursuant to order dated December 10, 1986. Emma M.L. Conti and counsel for respondent were present. Counsel for respondent requested a conference between the parties. Following that conference, the Court inquired of petitioner's willingness to agree to and execute a stipulation of facts as required by the Rules of this Court. After due consideration of the Court's record in this case, including, but not limited to, the Court's Pre-Trial Order dated January 29,

1987, respondent's proposed stipulation of facts and other documents tendered for the Court's inspection at the March 9,1987, hearing, it is

ORDERED that sanctions for failure to comply with Rule 91(f), Tax Court Rules of Practice and Procedure, are imposed upon petitioner in that the facts, and evidence recited in and contained in respondent's proposed stipulation of facts are deemed established for purposes of this case. It is further

ORDERED that jurisdiction of this case is retained by this Division of the Court. It is further

ORDERED that this case is continued generally subject to further direction of the Court.

(stamp) Signed Thomas B. Wells
Judge

Dated: Philadelphia, Pennsylvania,
March 9, 1987,

(received 4/17/87) Form 50

UNITED STATES TAX COURT
WASHINGTON, D.C.

ESTATE OF MARION J. CONTI, DECEASED, ELMER CONTI AND EMMA M.L. CONTI, EXECUTORS Petitioner, v. COMMISSIONER OF INTERNAL REVENUE Respondent.	Docket No. 21375-85

O R D E R

This case was called at the Special Trial Session of the Court beginning on April 7, 1989, in Philadelphia, Pennsylvania. Both parties appeared and were heard in this case. For cause and pursuant to the transcript of this case, it is

ORDERED that petitioner is directed to appear and produce the following original documents with respect to the deductions claimed on Form 706 with regard to the Estate of Marion J. Conti at the Motions Session of the Court beginning at 10:00 a.m. on May 24,1989, in Tax Court Courtroom, Third Floor, 400 Second Street, N.W., Washington , D.C.: checks, correspondence from attorneys retained in

connection with the Estate of Marion J. Conti; receipts for luncheon on January 18, 1981; receipts from Chestnut Hill Hospital; City of Philadelphia water bills: electric bills: telephone bills; court reporter bills: and Leise & Leise, Inc. bill. This order constitutes official notice to the parties of the calendaring of this case for hearing.

signed Thomas B. Wells

Thomas B. Wells
Judge

Dated; Washington, D.C.
April 10, 1989

SA- C1

107 East Moreland Avenue
Philadelphia , Pa. 19118

Estate of Marion J. Conti,deceased Emma M. L. Conti, pro se and Elmer J. Conti, pro se,-Executors appointed by the Will of their Mother, of March 17, 1979 and Codicils dated April 19,1980 and December 12, 1980. The Will was filed for probate on January 21,1981. The Will has not been probated.

Petitioners

V.

Commissioner of Internal Revenue

Respondant

UNITED STATES TAX COURT

WASHINGTON D. C.

Docket NO. 21375-85

The Honorable Thomas B. Wells

MOTION for CHANGE TO ORDER

OBJECTION TO ORDER-U.S.TAX COURT- DATED April 10, 1989, request for relief and continuance.

PETITIONERS, Statement of Facts,

1. District Counsel, of Internal Revenue Service of Philadelphia is in a conspiracy of fraud, harassment and extortion of property in collusion with the Orphans Court of Philadelphia, Register of Wills Ronald R.Donatucci,

Administrative Judge Edmund S. Pawelec, Frank R. Donahue, Jr. Esq. , Robert Bast,Esq. and other corrupt Lawyers.

2. Production of Documents pertaining to deductions on #706, Amended Return, (filed August 1983)(from May 1983 to August 1983, Emma Conti corresponded with H. Jung of Internal Revenue Service of Phila.) was given to James Clancy, Esq. Counsel for I.R.S. in December 1986, with U.S. Tax Court Judge in attendance.

In spite of the fact that there is an overpayment of taxes for the Estate of Marion J. Conti, and there was also other deductions to be made, Counsel told the Collection Dept. to place a levy on the Mellon Bank Account of the Estate of Marion J. Conti, and confiscated $15,425.62, plus cost of processing. This was done with the knowledge that this case was in the U.S. Tax Court. The Judge of the U.S. Tax Court was aware that this unlawful action was taking place and he took no action to stop it.

Without any notification by telephone or

letter, to Petitioner or to the Court,or from the Court, Michael Baker Esq. is the only person in Counsel who responds to your calls and tells Petitioner He is Counsel for I.R.S. and commences to request Documents, that had previously been given to James Clancy Esq., Counsel for I.R.S. During telephone conversations with Judge Wells, Michael Baker admitted that he had the documents, but in his correspondence, He is again requesting the documents by a certain date.

3. Production of Documents, per order April 10, 1989.- Fact: Hearing February 28,1989- U.S. TAX COURT, Thomas B. Wells, Trial Judge- Room 2713, Byrne Federal Courthouse, Phila. Pa. Transcript page ref.-15,16,17,18,19-Mr. Michael Baker, Esq., Respondent (for Commissioner of Internal Revenue) states to the Court, (Judge Wells) again and again that He is satisfied with all the substantiation for the deductions, other than the attorneys fees in question. Mr. Baker, also stated that he was going to contact the Attorneys to find out if the bills

were ever paid, and to find the nature of the services. Mr. Baker did contact the Lawyers and they sent him writen responses , that they had indeed received all the monies that the Petitioner claimed. Mr. Bast has not received payment, but he said the bill was outstanding and he would try to present an additional payment for his contacting and conversations with the Internal Revenue. Petitioner said-the I.R.S. instructions for Estate deductions states-" which are Paid or expect to Pay),(outstanding Dept).

Even though, Michael Baker, Esq., had contacted the Attorney's and received confirmation on the telephone, supported by mailed writen confirmation; he suboenaed the Lawyers to appear in Court April 7,1989 (U.S. Tax Court) and they testified that they had received payment.

Also, testimony by David Winston, Esq. and Frank R. Donahue, Esq. proved that they have committed perjury and that they are

perpetual liers, without respect for LAW (Words of transcript are again changed). David Winston said he had nothing to do with the Estate of Marion J. Conti and that He never was at the Register of Wills for a hearing of the Estate of Marion J.Conti. that the hearings were for John B. Conti. Petitioner, Emma M.L. Conti, requested Frank R. Donahue, Esq.(Who was a witness after David Winston, Esq.) "Mr. Donahue, Will you, please read this" (and handed a paper to Mr. Donahue) The paper was a Bill from the DiPiero Court Reporters, 1530 Chestnut St.Phila. Pa. 19102- dated August 17,1982, addressed to David S. Winston Esq. The Billing was for the Estate of Marion J. Conti Hearing in the above matter, Register of Wills on July 16, 1982. Proving that David S. Winston, Esq. is a deliberate lier in a conspiracy of Racketeering and extortion of property.

Mr. Michael Baker Esq. for Commissioner of I.R.S., complained, " I have never seen the paper". However, the paper was part of his

backup, for His(Michael Baker, Esq.'s) "Second Stipulation Of Facts" presented by Baker and his Mentor, Kenneth J. Rubin, Assistant District Counsel, after hearing of March 8, 1989.

4. Further more Frank R. Donahue, said He had nothing to do with Estate of Marion J. Conti-- I have four statements attached, dated Dec. 5, 1980, Sept. 14,1981, Feb.10, 1982, Feb. 9,1983, proving his billing is also false. This Court is aware that Frank R. Donahue is a dastardly criminal of diabolic nature, that he is not practicing Law. The U.S.Tax Court has received a preponerance of evidence in this dastardly crime, yet they continue to protect the criminals and Conspiracy of Racketeering. The U.S.Tax Court is aware that FRANK R. DONAHUE IS STEALING LARGE AMOUNTS OF MONIES FROM THE JOHN B. CONTI ESTATE, $50,000.00 and $5,000.00 to complete an incomplete Form #706, and does not deduct his fee. Mr. Frank R. Donahue, Esq. does not even present

his bill until many years have past, for work that he did not do. $5,000.00 fee to complete a form #706 and this person does not deduct this expense. Also, The U.S. TAX COURT protects these criminals. Also transcript of April 7,1989, is a continuation of fraud in changing testimony to please Respondent, to make things look different than they are. When Mr. Donahue said he had nothing to do with Marion J. Conti or her Estate, Emma Conti told him that she had documentation of his that proved he had something to do with Marion J.Conti- Donahue said, He didn't know of any and I should show them to him.(there are four attached)

5. Also, transcript has deliberately omitted the word- PLEASE, page 48, line 21 and 25- twice Emma Conti, Petitioner, said"Mr.Donahue, willyou please read this.

(THE BALANCE OF ITEM 5.,STATES SOME OF THE MANY ERRORS IN THE TRANSCRIPT)

****

This does not constitute all the errors in this transcript and steps must be taken to change this method of preparing such an important document.

Petitioner has not received a reply to Judge Thomas B. Wells ORDER of May 11,1989 that Counsel for Respondent is to file his response and Motion to Clerk of the Court to correct transcript of February 28, 1989.

Also, this is not the first time petitioner has reported fraudulant transcription of testimony.

****

Petitioners, Elmer J. Conti and Emma M.L. Conti are requesting a review of the account with a competent Agent of the U.S. Internal Revenue Service.

Sincerely

EMMA M.L. Conti and Elmer J. Conti, Petitioners

enclosures (4)
C.C. Michael Baker and Council I.R.S.

Tele. to Judge Thoma's Wells Office was made on Monday May 22,1989,concerning this Motion.

SA- D1

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

ESTATE OF MARION J. CONTI, DECEASED)
ELMER J. CONTI AND EMMA M.L. CONTI)
EXECUTORS)
Petitioner,)
v.)
COMMISSIONER OF INTERNAL REVENUE,)
Respondent.)

Docket No. 21375-85

ORDER AND ORDER OF DISMISSAL AND DECISION

This case was calendared for trial at the Special Trial Sesson of the Court commencing on April 7, 1989, at Philadelphia, Pennsylvania. Both parties appeared and were heard by the Court. By order dated April 10,1989, the Court directed that petitioner appear at the May 24,1989, Motions Session of the Court in Washington, D.C. and produce for respondent certain documents specified by the order. The Court had advised petitioner at the hearing on April 7, 1989, that this case would be dismissed upon failure of petitioner to produce

the documents required by the order. Petitioner failed to appear on May 24, 1989. Respondent did appear and advised the Court that petitioner had not complied with the Court's April 10, 1989, order. Respondent orally moved for dismissal of petitioner's case for failure properly to prosecute.

On May 26, 1989, the Court received a document entitled Motion for Change to Order Objection to Order- U.S. Tax Court- dated April 10, 1989, Request for Relief and Continuance, which shall be deemed filed as of the date received as a Motion to Vacate the Court's April 10,1989, Order, Motion for Continuance, and Statements Pursuant to Rule 50(c), Tax Court Rules of Practice and Procedure. Upon due consideration, it is

ORDERED that petitioner's motions filed May 26, 1989, are denied. It is further

ORDERED that respondent's oral motion for dismissal is granted and this case is

dismissed pursuant to Rule 123(b), Tax Court Rules of Practice and Procedure, because of Petitioner's failure to comply with the Court's April 10,1989, order. It is further

ORDERED and DECIDED that there is a deficiency in petitioner's Federal estate tax in the amount of $216,638.43.

(Signed) Thomas B. Wells

Thomas B. Wells
Judge

Entered: Jun 1 1989

107 EAST MORELAND AVENUE
PHILADELPHIA, PENNSYLVANIA
19118

Estate of Marion J. Conti, deceased)
Emma M.L. Conti, pro se and Elmer J.)
Conti, pro se,- Executors appointed)
by the Will of their Mother, of March)
17,1979 and Codicils dated April 19,)
1980 and December 12,1980. The Will was)
filed for probate January 21,1981.)
The Will has not been probated.)
215- 247 4235 Petitioners)
)
v.)
)
Commissioner of Internal Revenue)
Respondent)

UNITED STATES TAX COURT

WASHINGTON D.C.
Docket No. 21375-85

THE HONORABLE Thomas B. Wells

REPLY AND OBJECTION TO ORDER AND ORDER OF DISMISSAL AND DECISION DATED JUNE 1, 1989

L. This case was on the December 8,1986, Philadelphia Trial Session (attached copy of 2 page document of Charles S. Casazza,of July 8,1986) Also, this case was calendered for trial Session at Philadelphia, Pennsylvania on March 9,1987, pursuant to order

dated December 10,1986 and pre-trial Order dated January 29,1987,(attached copy of Orders of Judge Thomas B. Wells) and documentsto back deductions, totalling $38,869.49, was given to James P. Clancy,Esq. of I.R.S., Respondent, , also the major part of theMarital share of John B. Conti Will, was held in joint ownership of Marion J. Conti and John B. Conti and taxes have been paid. They are included in the Estate of Marion J. Conti form #706 filed 4/8/82 and Amended Return, form#706 filed 8/16/83.

2. Petitioners " Motion for Change to Order and Objection to Order" was sent by Certified Mail dated May 24,1989,(copy of receipt attached). Also, Monday May 22,1989, Petitioner, Emma M.L. Conti, telephoned the Office of Judge Thomas B. Wells, U.S. Tax Court, in Washington D.C., and spoke to his Secretary Laurie. Emma Conti asked Laurie to tell Judge Wells, that She was filing a Motion, that She (Emma) had expected to have it com-

pleted and mailed, so that it was received before May 24th, but that She had not finished typewriting it, and did not know if He would receive it before the 24th. Laurie said she would give Judge Wells my "essage.

3. Also, mail from Judge Wells U.S. Tax Court, never has a Postmark date. Even what is supposed to be certified has no date, nor is a signature needed. The envelope is received with regular mail.

4. The Court has avoided reply to charges and statement of facts proving Fraud, Perjury, Lies Wrong Doing and a Collusion for Harassment and Extortion of Property by the Respondent in a Conspiracy with the Orphans Court of Philadelphia and Corrupt Lawyers.

5. Unfair Trial- The Court and Respondent hide the true facts, they always interrupt the Petitioner, when She is attempting to complete an important fact.- The Court leads

the Respondent, also encourages Respondent to take up much time with irrelevant trivia and untrue statements,-- and the Court reprimands Petitioner if She tries to correct the untruths and would always interrupt Petitioner before She was able to complete the details. The Court also tries to cover the Fraud and Lies and other Unethical actions of Lawyers in a Collusion of Racketeering and Extortion of Property.

6. The Court has writen other misleading Documents, to cover-up this Diabolic Crime. Also, transcripts are changed and a fraud.

7. It is not true that Petitioner failed to comply with the I.R.S. Rules or Tax Court Rules. All items are deductable. The U.S. TAX COURT should have reported this conspiracy of Racketeering, but instead He is in collusion with these criminal activities.

8. Itis not true that there is a Federal Estate deficiency in the amount of $216,638.43,

* ref.SA-E6

or any other amount. What is true is that Judge Wells is in Partnership with Regional Counsel at I.R.S.

9. Petitioner has a right to request that she be assigned to a Competent, honest, intellegent, unbiased Agent of the United States Internal Revenue Service to Review the account of the Estate of MARION J. CONTI AND HER HUSBAND JOHN B. CONTI.

9(b). Judge Thomas B. Wells of the U.S. Tax Court permitted Respondent to unlawfully take monies from the Estate of Marion J. Conti, while under his jurisdiction. (Sept. to Nov. 1987) ORDER, of Judge Thomas B. Wells, U.S. TAX COURT, dated March 9,1987, that jurisdiction of this case is retained by this Division of the Court. It is further Ordered that this case is continued generally subject to further direction of the Court."

RESPECTFULLY SUBMITTED

EMMA M.L. CONTI, PETITIONER
ELMER J. CONTI, PETITIONER
PRO SE

June 12,1989

C.C. Respondent, District Counsel
enclosures

SA-E6

REPLY AND OBJECTION TO ORDER AND ORDER OF DISMISSAL AND DECISION DATED JUNE 1,1989, filed June 12,1989 by Petitioner is stamped by

UNITED STATES TAX COURT

FILED
JUN 19 1989

As Motion to Vacate Order of Dismissal and Decision

second stamp

U.S. TAX COURT

D E N I E D

JUN 26 1989

stamped

(signed) Thomas B. Wells

JUDGE

*SA-E4- $216,638.43-Notice 8-21-90- IRS- Letter 1C
$676,749.76

BEST AVAILABLE COPY

UNITED STATES COURT OF APPEALS

FOR THE THIRD CIRCUIT

ESTATE OF MARION J. CONTI, DECEASED

C.A. NO. 89-1770

E. and E. Conti v. Commisser IRS

Tax Court No. 21375-85

CAPTION

I

This is an Appeal, by Emma M. L. Conti and Elmer J. Conti, from an "Order and Order of Dismissal and Decision" by Judge Thomas B. Wells, U.S.Tax Court, on June 1,1989, concerning the proper tax deductions for the Estate of their Mother, Marion J. Conti and the Estate of John B. Conti, which includes the Marital Share. Also, the rights given to them by the Wills of their Parensts, to administer the Estate.- The Right to honest , intelligent billing and accounting practices by the Internal Revenue Services, and without intimidation and criminal activity and

terrorism, and conspiracy with unscrupulous persons in theft and harassment.